

SENATE BILL 132

Q1

0lr0528

By: **Senator Elfreth**

Introduced and read first time: January 9, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Assessment Reviews – Aids in Reviewing Property**

3 FOR the purpose of requiring, rather than authorizing, the State Department of
4 Assessments and Taxation to use certain materials and information when
5 conducting certain reviews of real property assessments; and generally relating to
6 the State Department of Assessments and Taxation and property assessments.

7 BY repealing and reenacting, without amendments,

8 Article – Tax – Property

9 Section 2–203(a) and (c)

10 Annotated Code of Maryland

11 (2019 Replacement Volume)

12 BY repealing and reenacting, with amendments,

13 Article – Tax – Property

14 Section 2–203(d)

15 Annotated Code of Maryland

16 (2019 Replacement Volume)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

18 That the Laws of Maryland read as follows:

19 **Article – Tax – Property**

20 2–203.

21 (a) (1) The Department shall continually review all real property assessments
22 to provide a review of each assessment at least once in each 3–year cycle.

23 (2) If any assessment has not been reviewed during a 3–year cycle, the
24 Department may order a review of the assessment at any time.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) On request of the property tax assessment appeal board for the county in
2 which the property is located, the Director shall order a review of any real property
3 assessment.

4 (d) When reviewing real property under this section, the Department [may]
5 **SHALL** use property description cards, property location maps, land classification maps,
6 unit value maps, land use maps, zoning maps, records of new construction, sales records,
7 building cost information, private appraisals, periodic surveys of assessment ratios, [or]
8 **AND** any other material or information that the Department considers to be a reliable aid
9 in determining real property value.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
11 1, 2020.